

## 2. (untitled)

**Please indicate if you are responding as an individual or on behalf of your organization?**

Responding as an individual

**Approximate years of professional experience:**

5 - 10 years

**If you are responding on behalf of your organization, please indicate the jurisdictional profile which best represents your situation, i.e., from which jurisdictional perspective are you providing your responses?**

**Please indicate the stakeholder category to which you belong, i.e., from which perspective are you providing your responses? If you or your organization has one or more roles (e.g., JSS and Regulator), please respond to all relevant parts of the survey.**

Other users or beneficiaries of the Code (Please specify) (e.g., investors or other users of financial statements, those charged with governance, academics) (Complete Part G): Doctoral Candidate in Business Administration (Finance), Aspiring Accountant, Academic Researcher, and Global Volunteer

**Please provide the following information (*Personal information will not be made public and will only be used by the Project Team to follow up if clarification on your responses is needed*):**

**Your organization's name, if any (if you are responding on behalf of an organization[1])**

National Applied Research Institute

**Your name and job title / role:**

David Mensah

Job Title / Role: Doctoral Candidate in Business Administration (Finance), Aspiring Accountant, Academic Researcher, and Global Volunteer

**Your email address:**

david.mensa@Ntari.org

**Your jurisdiction/country:**

### 3. (untitled)

**Has your organization adopted the NOCLAR provisions of the Code (IESBA NOCLAR provisions)? (Please choose the most representative answer)**

**If you have answered (a), (b) or (c), were the IESBA NOCLAR provisions translated into the local NOCLAR provisions? If yes, please indicate the language of translation.**

**What guidance or educational materials has your organization issued, or what programs has your organization developed, to support understanding of the local NOCLAR provisions in your jurisdiction? (Select all that apply and provide links)**

**Does your organization provide guidance to individual professional accountants, accounting firms, or other users of your standards in the application of the local NOCLAR provisions if they seek such assistance, e.g., in dealing with a NOCLAR matter? (Select all that apply)**

**Which specific provisions in the local NOCLAR provisions has your organization commonly received inquiries or questions about? *(Please provide details, including from which stakeholder groups the inquiries or questions arose)***

**Do users of your organization's standards have an overall understanding of the local NOCLAR provisions? (Please explain the basis for your response, including how your organization evaluates the overall understanding of the local NOCLAR provisions by users of your standards)**

**In your jurisdiction, does legislation or regulation exist (e.g., under whistleblowing laws or regulations) that provides protection from civil, criminal or professional liability, or from retaliation, when NOCLAR or suspected NOCLAR is disclosed to an appropriate authority? If yes, is the protection under the relevant law or regulation perceived to be effective?**

**Please provide details.**

**Has your organization observed any trend in instances of NOCLAR reported or escalated? If so, please describe the trend and indicate the period for which this trend has been**

observed, as well as the general nature of the NOCLAR commonly observed.

Based on your organization's observations, has the application of the local NOCLAR provisions been effective in deterring the commission of NOCLAR, or rectifying, remediating or mitigating the consequences of NOCLAR? (Please explain the basis for your response and provide any relevant details, including any supporting materials or reports)

Has your organization observed any challenges in the application of the local NOCLAR provisions? (Please provide details, including specific provisions that caused particular challenges and why, as well as any actions taken to address them)

Has your organization observed any trends where professional accountants or accounting firms encountered NOCLAR or suspected NOCLAR but did not apply the local NOCLAR provisions in whole or in part?

From your perspective, what further efforts should IESBA pursue to enhance the effectiveness of implementation of the IESBA NOCLAR provisions globally? (Please explain your response)

Do you have any other comments or specific matters the IESBA should consider as part of this PIR on the IESBA NOCLAR provisions (including on any benefits arising from using the local NOCLAR provisions, or on matters of translation)?

#### 5. (untitled)

Has your organization adopted the NOCLAR provisions of the Code (IESBA NOCLAR provisions)? (Please choose the most representative answer)

If you have answered (a), (b) or (c), were the IESBA NOCLAR provisions translated into the local NOCLAR provisions? If yes, please indicate the language of translation.

#### 6. (untitled)

What guidance or educational materials has your organization issued, or what programs has your organization developed, to support understanding of the local NOCLAR provisions in your jurisdiction? (Select all that apply and provide links)

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**Does your organization provide guidance to individual members and accounting firms in the application of the local NOCLAR provisions if they seek such assistance, e.g., in dealing with a NOCLAR matter? (Select all that apply)**

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**Which specific provisions in the local NOCLAR provisions has your organization commonly received inquiries or questions about? (Please provide details, including from which stakeholder groups the inquiries or questions arose)**

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**Do your organization's members have an overall understanding of the local NOCLAR provisions? (Please explain the basis for your response, including how your organization evaluates the overall understanding of the local NOCLAR provisions by its members)**

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**Does your organization enforce the local NOCLAR provisions?**

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**Does your organization have the authority to investigate NOCLAR or suspected NOCLAR that is reported to it and take any necessary action?**

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**In your jurisdiction, does legislation or regulation exist (e.g., under whistleblowing laws or regulations) that provides protection from civil, criminal, or professional liability, or from retaliation, when NOCLAR or suspected NOCLAR is disclosed to an appropriate authority? Please provide details.**

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**If yes, is the protection under the relevant law or regulation perceived to be effective? Please explain your response.**

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**Has your organization observed any trend in instances of NOCLAR reported or escalated?**

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**If so, please describe the trend and indicate the period for which this trend has been observed, as well as the general nature of the NOCLAR commonly observed.**

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**Based on your organization's observations, has application of the local NOCLAR provisions been effective in deterring the commission of NOCLAR, or rectifying, remediating or mitigating the consequences of NOCLAR? (Please explain the basis for your response and provide any relevant details, including any supporting materials or reports)**

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**Has your organization observed any challenges in the application of the local NOCLAR provisions? (Please provide details, including specific provisions that caused particular challenges and why, as well as any actions taken to address them)**

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**Has your organization observed any trends where members or accounting firms encountered NOCLAR or suspected NOCLAR but did not apply the local NOCLAR provisions in whole or in part?**

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**From your perspective, what further efforts should IESBA pursue to enhance the effectiveness of implementation of the IESBA NOCLAR provisions globally? (Please explain your response)**

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**Do you have any other comments or specific matters the IESBA should consider as part of this PIR on the IESBA NOCLAR provisions (including on any benefits arising from using the local NOCLAR provisions, or on matters of translation)?**

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## **7. (untitled)**

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**Has your organization adopted the NOCLAR provisions of the Code (IESBA NOCLAR provisions)? (Please choose the most representative answer)**

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**If you have answered (a), (b) or (c), were the IESBA NOCLAR provisions translated into the local NOCLAR provisions? If yes, please indicate the language of translation.**

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**What guidance or educational materials has your organization issued, or what programs has your organization developed, to support understanding of the local NOCLAR provisions in your jurisdiction? (Select all that apply and provide links)**

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**Does your organization provide guidance to individual professional accountants or accounting firms in the application of the local NOCLAR provisions if they seek such assistance, e.g., in dealing with a NOCLAR matter? (Select all that apply)**

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**Which specific provisions in the local NOCLAR provisions has your organization commonly received inquiries or questions about? (Please provide details including which stakeholder groups the inquires or questions arose)**

**Do the professional accountants or accounting firms that your organization regulates or oversees have an overall understanding of the local NOCLAR provisions? (Please explain the basis for your response, including how your organization evaluates the overall understanding of the local NOCLAR provisions by professional accountants or accounting firms you regulate or oversee)**

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**Does your organization enforce the local NOCLAR provisions?**

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**Does your organization have the authority to investigate NOCLAR or suspected NOCLAR that is reported to it and take any necessary action?**

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**In your jurisdiction, does legislation or regulation exist (e.g., under whistleblowing laws or regulations) that provides protection from civil, criminal, or professional liability, or from retaliation, when NOCLAR or suspected NOCLAR is disclosed to an appropriate authority? Please provide details.**

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**If yes, is the protection under the relevant law and regulation perceived to be effective? Please explain your response.**

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**Has your organization observed any trend in instances of NOCLAR reported or escalated? If so, please describe the trend and indicate the period for which this trend has been observed, as well as the general nature of the NOCLAR commonly observed.**

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**Based on your organization's observations, has the application of the local NOCLAR provisions been effective in deterring the commission of NOCLAR, or rectifying, remediating or mitigating the consequences of NOCLAR? (Please explain the basis for your response and provide any relevant details including any supporting materials or reports)**

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**Has your organization observed any challenges in the application of the local NOCLAR provisions? (Please provide details, including specific provisions that caused particular challenges and why, as well as any action taken to address them)**

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**Has your organization observed any trends where professional accountants or accounting firms your organization oversees encountered NOCLAR or suspected NOCLAR but did not apply the local NOCLAR provisions in whole or in part?**

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From your perspective, what further efforts should IESBA pursue to enhance the effectiveness of implementation of the IESBA NOCLAR provisions globally? (Please explain your response)

Do you have any other comments or specific matters the IESBA should consider as part of this PIR on the IESBA NOCLAR provisions (including on any benefits arising from using the local NOCLAR provisions, or on matters of translation)?

#### 8. (untitled)

Has your firm implemented global, regional or local policies and methodologies that adopt the NOCLAR provisions of the Code (IESBA NOCLAR provisions) or the locally adopted version of the IESBA NOCLAR provisions, as applicable? (Please choose the most representative answer)

If you have answered (a), (b) or (c), were the IESBA NOCLAR provisions translated into the local NOCLAR provisions? If yes, please indicate the language of translation.

**This question is for global networks.**

Where an individual firm is part of a global network and the network has adopted the IESBA NOCLAR provisions, how are these provisions implemented across network firms in the following situations:

What guidance or educational materials has your firm or network issued, or what programs has your firm or network developed, to support understanding of the NOCLAR policies and methodologies of the firm or network? (Select all that apply and provide links)

If your firm is part of a network, does the network provide guidance to network firms in the application of the network's NOCLAR policies and methodologies? (Select all that apply)

Do audit partners and staff within your firm have an overall understanding of your firm's NOCLAR policies and methodologies? (Please explain the basis for your response, including how your organization evaluates the overall understanding of the local NOCLAR provisions by its audit personnel)

**Do non-audit partners and staff within your firm have an overall understanding of your firm's NOCLAR policies and methodologies? (Please explain the basis for your response, including how your organization evaluates the overall understanding of the local NOCLAR provisions by its non-audit personnel)**

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**Have you or your firm encountered any NOCLAR or suspected NOCLAR (i) at a client, or (ii) within the firm?**

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**Have you or your firm observed any trend in instances of NOCLAR reported or escalated?**

**If so, please describe the trend and indicate the period for which this trend has been observed, as well as the general nature of the NOCLAR commonly observed.**

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**What benefits have you or your firm experienced as a result of the implementation of its NOCLAR policies and methodologies? (Please explain the basis for your response, e.g., do partners and staff feel better equipped to hold a conversation on a NOCLAR matter with their client; the standard helpful in guiding partners and staff as to how to respond to a NOCLAR or suspected NOCLAR matter? )**

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**Which aspects of the IESBA NOCLAR provisions or the local NOCLAR provisions has your firm found most challenging to apply when responding to a NOCLAR or suspected NOCLAR? (Please provide details, including whether the challenges were for (i) audit partners and staff, and (ii) non-audit partners and staff)**

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**Has your firm's whistleblowing policy been used by personnel within the firm to respond to a NOCLAR or suspected NOCLAR? If so, why was this used instead of escalating the matter to a supervisor or above? (Please provide details (information provided may be anonymized))**

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**In your jurisdiction, does legislation or regulation exist (e.g., under whistleblowing laws or regulations) that provides protection from civil, criminal, or professional liability, or from retaliation, when NOCLAR or suspected NOCLAR is disclosed to an appropriate authority? Please provide details.**

**If yes, is the protection under the relevant law and regulation perceived to be effective? (Please explain your response)**

**From your perspective, what further efforts should IESBA pursue to enhance the effectiveness of implementation of the IESBA NOCLAR provisions globally? (Please explain your response)**

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**Do you have any other comments or specific matters the IESBA should consider as part of this PIR on the IESBA NOCLAR provisions (including on matters of translation)?**

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#### **9. (untitled)**

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**What guidance or educational materials have you received or accessed on the local NOCLAR provisions? (Select all that apply and provide links)**

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**From which organizations have you received guidance or educational materials on the local NOCLAR provisions? (Select all that apply)**

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**Do you have access to guidance on the application of the local NOCLAR provisions if you seek such assistance, e.g., in dealing with a NOCLAR or suspected NOCLAR? (Select all that apply)**

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**Which specific provisions in the local NOCLAR provisions have you inquired or raised questions about? (Please provide details)**

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**Has your employing organization made changes to its governance mechanisms, ethics policies and procedures, or internal code of conduct in response to the issuance of the local NOCLAR provisions?**

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**Do you have an overall understanding of the local NOCLAR provisions?**

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**Have you encountered any NOCLAR or suspected NOCLAR in your work?**

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**What benefits have you experienced as a result of the application of the local NOCLAR provisions? (Please explain the basis for your response, e.g., you feel better equipped to hold a conversation on a NOCLAR matter with management or those charged with governance of your employing organization; the standard was helpful in guiding you as to**

**how to respond to a NOCLAR or suspected NOCLAR matter?)**

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**Which of the local NOCLAR provisions have you found most challenging to apply when responding to a NOCLAR or suspected NOCLAR? (Please provide details)**

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**Have you used your employing organization's whistleblowing policy in responding to a NOCLAR or suspected NOCLAR? If so, why did you use this whistleblowing policy instead of escalating the matter to a supervisor or above? (Please provide details (information provided may be anonymized))**

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**In your jurisdiction, does legislation or regulation exist (e.g., under whistleblowing laws or regulations) that provides protection from civil, criminal, or professional liability, or from retaliation, when NOCLAR or suspected NOCLAR is disclosed to an appropriate authority? Please provide details.**

**If yes, is the protection under the relevant law and regulation perceived to be effective? Please explain your response.**

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**From your perspective, what further efforts should IESBA pursue to enhance the effectiveness of implementation of the IESBA NOCLAR provisions globally? (Please explain your response)**

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**Do you have any other comments or specific matters the IESBA should consider as part of this PIR on the IESBA NOCLAR provisions (including on any benefits arising from using the local NOCLAR provisions)?**

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## **10. (untitled)**

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**This section refers to the “local NOCLAR provisions” issued by the local professional accountancy organization, a regulator or the local standard setter responsible for promulgating ethics standards for PAPPs and/or PAIBs, where those local provisions are based on the NOCLAR provisions in the IESBA Code. Has implementation of the local NOCLAR provisions enhanced your confidence in professional accountants and accounting firms responding to NOCLAR or suspected NOCLAR? (Please explain your response)**

Implementation of local NOCLAR provisions has conceptually enhanced confidence in professional accountants and firms, as it demonstrates alignment with the global IESBA Code and reinforces accountability. However, the effectiveness depends on how clearly these provisions are communicated and enforced at the local level. In some jurisdictions, the technical language and limited practical examples make it challenging for smaller firms, academics, and aspiring accountants to fully grasp how to

respond to suspected NOCLAR. Greater emphasis on plain-language guidance, case studies, and consistent enforcement mechanisms would strengthen confidence across all stakeholder groups.

**From your perspective, what further efforts should IESBA pursue to enhance the effectiveness of implementation of the IESBA NOCLAR provisions globally? (Please explain your response)**

To enhance the global effectiveness of NOCLAR provisions, IESBA could pursue several efforts:

Plain-language guidance: Simplify technical terminology and provide explanatory notes to ensure accessibility for smaller firms, academics, and aspiring accountants.

Practical case studies: Develop illustrative scenarios across different jurisdictions to show how NOCLAR provisions apply in practice, especially in contexts with varying regulatory maturity.

Capacity building: Partner with local PAOs and regulators to deliver training, workshops, and webinars that reinforce consistent application of NOCLAR provisions worldwide.

Translation support: Provide standardized translation resources and glossaries to ensure consistent understanding across languages.

Monitoring and feedback loops: Establish mechanisms for gathering feedback from diverse stakeholders (including academics and early-career professionals) to continuously refine implementation guidance.

Overall, these efforts would strengthen confidence in professional accountants and firms globally, ensuring that NOCLAR provisions are not only adopted but also applied consistently and effectively across jurisdictions.

**In your jurisdiction, does legislation or regulation exist (e.g., under whistleblowing laws or regulations) that provides protection from civil, criminal, or professional liability, or from retaliation, when NOCLAR or suspected NOCLAR is disclosed to an appropriate authority? (Please provide details)**

**If yes, is the protection under the relevant law or regulation perceived to be effective? (Please explain your response)**

Yes — Ghana has legislation that provides whistleblower protection under the Whistleblower Act, 2006 (Act 720), which covers disclosures of impropriety, including suspected NOCLAR. However, while the law offers civil, criminal, and professional liability protection, its effectiveness is perceived as mixed due to enforcement challenges and limited awareness.

**Do you have any other comments or specific matters the IESBA should consider as part of this PIR on the IESBA NOCLAR provisions?**

The NOCLAR provisions are a critical advancement in strengthening accountability and public trust in the profession. To further enhance their effectiveness globally, IESBA should consider:

Practical case studies and sector-specific examples to help accountants and firms apply NOCLAR consistently in diverse contexts.

Capacity-building initiatives in collaboration with PAOs and regulators, especially in developing economies, to ensure awareness and proper implementation.

Clearer guidance on proportionality, so that smaller firms and early-career professionals understand how to apply NOCLAR without being overwhelmed by technical complexity.

Translation and accessibility support, ensuring that technical terms are consistently understood across languages and jurisdictions.

Feedback mechanisms that allow academics, aspiring accountants, and practitioners to share implementation challenges, so the Code evolves with practical realities.

Overall, the provisions are strong, but their global impact will depend on clarity, accessibility, and consistent enforcement.